

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2025



President of the Board - Original Signature Required

Date 6-18-25



Secretary of the Board - Original Signature Required

Date 6-18-25



Chief School Administrator - Original Signature Required

Date 6/18/2025

mark carnes

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Steelton-Highspire SD	COUNTY : Dauphin	AUN : 115228003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes ☒
No ☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$32348911
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/18/2025
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

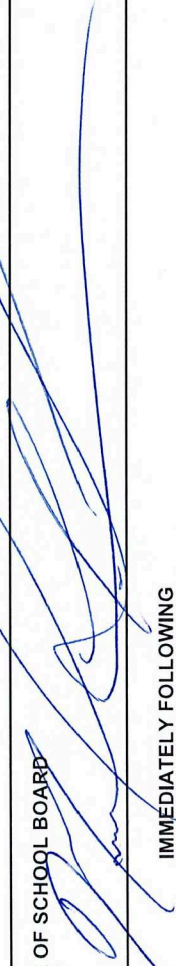
24 PS 6-687(a)(1)

(03/2006)

School District Name : Steelton-Highspire SD	County : Dauphin	AUN Number : 115228003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6-18-25
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DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$13,146.47 C x 2%: \$12,971.04	The county ran the Homestead exclusion with a second pass because there were over 40 properties that had a negative assessment value. This was done to ensure that all Homestead funds are properly distributed.
1820	Act 511 Taxes: 6142 Rate has changed from previous year. 6142 Prior Year Rate: 200.00 6142 Current Year Rate: 212.50	Occupational Tax was increased to drive additional revenue and spread out the tax burden of property owners. This increase was made at the direction of the Chief Recovery Officer.
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	We are in a deficit, beginning fund balance is negative. Per the Chief Recovery Officer, we built this budget based on 2025-2026 operations only, to help us re-establish an accurate baseline for the future.
8010	Schedule of Cash and Investments: Estimated Total must be greater than 0.	We are in a deficit, cash is negative and there are no investments.
8020	Schedule of Cash and Investments: Projected Total must be greater than 0.	We are in a deficit, cash is negative and there are no investments.
8210	Schedule of Cash and Investments: Entries in General Fund (10) amount is required	We are in a deficit, cash is negative and there are no investments.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,200,708
7000 Revenue from State Sources	21,876,429
8000 Revenue from Federal Sources	900,734
9000 Other Financing Sources	1,371,040
Total Estimated Revenues And Other Financing Sources	<u>\$32,348,911</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,348,911</u>

LEA : 115228003 Steelton-Highspire SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,008,753
6120 Current Per Capita Taxes, Section 679	14,665
6140 Current Act 511 Taxes - Flat Rate Assessments	888,227
6150 Current Act 511 Taxes - Proportional Assessments	1,090,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,152,429
6800 Revenues from Intermediary Sources / Pass-Through Funds	150
6910 Rentals	27,000
6920 Contributions and Donations from Private Sources	7,583
6990 Refunds and Other Miscellaneous Revenue	11,901
REVENUE FROM LOCAL SOURCES	\$8,200,708
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,292,097
7160 Tuition for Orphans Subsidy	28,898
7271 Special Education funds for School-Aged Pupils	1,984,188
7299 Program Revenues Not Listed Previously in the 7200 Series	142
7311 Pupil Transportation Subsidy	233,111
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,293
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	488,045
7330 Health Services (Medical, Dental, Nurse, Act 25)	2,490
7340 State Property Tax Reduction Allocation	648,552
7531 Ready to Learn-Foundation	1,366,052
7532 Ready to Learn-Adequacy Supplement	936,647
7533 Ready to Learn-Tax Equity Supplement	76,749
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	40,000
7810 State Share of Social Security and Medicare Taxes	358,623
7820 State Share of Retirement Contributions	2,397,542
REVENUE FROM STATE SOURCES	\$21,876,429
REVENUE FROM FEDERAL SOURCES	
8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series	548,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	309,859
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	19,808
8517 Title IV - 21st Century Schools	16,170

LEA : 115228003 Steelton-Highspire SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	6,897
REVENUE FROM FEDERAL SOURCES	\$900,734
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	1,371,040
OTHER FINANCING SOURCES	\$1,371,040
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,348,911

Act 1 Index (current): 6.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,008,753	
Amount of Tax Relief for Homestead Exclusions	<u>\$648,552</u>	
Total Approx. Tax Revenue:	\$5,657,305	
Approx. Tax Levy for Tax Rate Calculation:	\$6,683,194	
	Dauphin	Total

2024-25 Data		
a. Assessed Value	\$219,007,800	\$219,007,800
b. Real Estate Mills	28.9770	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$284,220,143	\$284,220,143
d. Assessed Value	\$219,655,500	\$219,655,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$6,346,189	\$6,346,189
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$6,346,189	\$6,346,189
(f Total * g)		
i. Base Mills Subject to Index	28.9770	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	83.00000%	83.00000%
k. Tax Levy Needed	\$6,683,194	\$6,683,194
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	30.4258	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,683,194	\$6,683,194
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,034,642
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,008,753
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,008,753	
Amount of Tax Relief for Homestead Exclusions	<u>\$648,552</u>	
Total Approx. Tax Revenue:	\$5,657,305	
Approx. Tax Levy for Tax Rate Calculation:	\$6,683,194	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.8315	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,772,309	\$6,772,309
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$15,646.00	
Number of Homestead/Farmstead Properties	1390	1390
Median Assessed Value of Homestead Properties		\$61,750

Act 1 Index (current): 6.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,008,753
Amount of Tax Relief for Homestead Exclusions	<u>\$648,552</u>
Total Approx. Tax Revenue:	\$5,657,305
Approx. Tax Levy for Tax Rate Calculation:	\$6,683,194
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$648,552	Lowering RE Tax Rate	\$0	\$648,552
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$648,552

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 115228003 Steelton-Highspire SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/18/2025 12:54:26 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Dauphin	219,655,500	30.4258	6,683,194			83.00000%	
Totals:	219,655,500		6,683,194	- 648,552	= 6,034,642	X 83.00000%	= 5,008,753
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	14,665		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	14,665	14,665
6142	Current Act 511 Occupation Taxes – Flat Rate			\$212.50	\$0.00	873,562	873,562
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						888,227	888,227
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	900,000	900,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	190,000	190,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,090,000	1,090,000
Total Act 511, Current Taxes							1,978,227
Act 511 Tax Limit -->				284,220,143		X 12	3,410,642
				Market Value		Mills	(511 Limit)

LEA : 115228003 Steelton-Highspire SD

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Dauphin	28.9770	30.4258	5.00%	Yes	6.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$200.00	\$212.50	6.25%	No	6.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.4%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		14,115,523
1200 Special Programs - Elementary / Secondary		6,483,797
1300 Vocational Education		236,062
1400 Other Instructional Programs - Elementary / Secondary		717,172
1700 Higher Education Programs for Secondary Students		14,178
Total Instruction		\$21,566,732
2000 Support Services		
2100 Support Services - Students		1,056,389
2200 Support Services - Instructional Staff		501,545
2300 Support Services - Administration		1,947,224
2400 Support Services - Pupil Health		344,788
2500 Support Services - Business		509,694
2600 Operation and Maintenance of Plant Services		1,439,991
2700 Student Transportation Services		1,232,629
2800 Support Services - Central		830,191
2900 Other Support Services		18,897
Total Support Services		\$7,881,348
3000 Operation of Non-Instructional Services		
3300 Community Services		14,412
Total Operation of Non-Instructional Services		\$14,412
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		2,825,650
5200 Interfund Transfers - Out		60,769
Total Other Expenditures and Financing Uses		\$2,886,419
Total Estimated Expenditures and Other Financing Uses		\$32,348,911

LEA : 115228003 Steelton-Highspire SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,981,628
200 Personnel Services - Employee Benefits	5,147,156
300 Purchased Professional and Technical Services	318,986
500 Other Purchased Services	1,644,867
600 Supplies	22,886
Total Regular Programs - Elementary / Secondary	\$14,115,523
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,574,237
200 Personnel Services - Employee Benefits	1,127,028
300 Purchased Professional and Technical Services	1,804,347
500 Other Purchased Services	1,957,922
600 Supplies	17,683
800 Other Objects	2,580
Total Special Programs - Elementary / Secondary	\$6,483,797
1300 <u>Vocational Education</u>	
500 Other Purchased Services	236,062
Total Vocational Education	\$236,062
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	321,495
200 Personnel Services - Employee Benefits	239,567
300 Purchased Professional and Technical Services	137,094
500 Other Purchased Services	19,016
Total Other Instructional Programs - Elementary / Secondary	\$717,172
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	14,178
Total Higher Education Programs for Secondary Students	\$14,178
Total Instruction	\$21,566,732
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	510,546
200 Personnel Services - Employee Benefits	416,732
300 Purchased Professional and Technical Services	126,475
500 Other Purchased Services	1,650
600 Supplies	256
800 Other Objects	730
Total Support Services - Students	\$1,056,389
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	253,241
200 Personnel Services - Employee Benefits	72,881
300 Purchased Professional and Technical Services	110,793
500 Other Purchased Services	46,591

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<u>Description</u>	<u>Amount</u>
600 Supplies	18,039
Total Support Services - Instructional Staff	\$501,545
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	996,878
200 Personnel Services - Employee Benefits	659,679
300 Purchased Professional and Technical Services	239,510
500 Other Purchased Services	12,110
600 Supplies	4,604
800 Other Objects	34,443
Total Support Services - Administration	\$1,947,224
2400 <u>Support Services - Pupil Health</u>	
300 Purchased Professional and Technical Services	343,982
600 Supplies	806
Total Support Services - Pupil Health	\$344,788
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	213,735
200 Personnel Services - Employee Benefits	155,260
300 Purchased Professional and Technical Services	8,308
400 Purchased Property Services	1,485
500 Other Purchased Services	1,365
600 Supplies	38,270
800 Other Objects	91,271
Total Support Services - Business	\$509,694
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	313,702
200 Personnel Services - Employee Benefits	87,687
400 Purchased Property Services	509,343
500 Other Purchased Services	246,943
600 Supplies	276,577
700 Property	5,587
800 Other Objects	152
Total Operation and Maintenance of Plant Services	\$1,439,991
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	14,877
500 Other Purchased Services	1,216,578
600 Supplies	1,021
800 Other Objects	153
Total Student Transportation Services	\$1,232,629
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	317,610
200 Personnel Services - Employee Benefits	239,996
300 Purchased Professional and Technical Services	196,524
600 Supplies	75,603
800 Other Objects	458

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<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$830,191
2900 <u>Other Support Services</u>	
400 Purchased Property Services	14,129
500 Other Purchased Services	4,768
Total Other Support Services	\$18,897
Total Support Services	\$7,881,348
3000 Operation of Non-Instructional Services	
3300 <u>Community Services</u>	
600 Supplies	14,412
Total Community Services	\$14,412
Total Operation of Non-Instructional Services	\$14,412
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,825,650
Total Debt Service / Other Expenditures and Financing Uses	\$2,825,650
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	60,769
Total Interfund Transfers - Out	\$60,769
Total Other Expenditures and Financing Uses	\$2,886,419
TOTAL EXPENDITURES	\$32,348,911

LEA : 115228003 Steelton-Highspire SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	2,783,271	2,825,650
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,783,271	\$2,825,650
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$2,783,271	\$2,825,650

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$2,783,271	\$2,825,650